

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of	)	
Shinsuke MATSUMOTO et al.	)	Group Art Unit:
Application No.:	)	Examiner:
Filed: April 28, 2006	)	Confirmation No.:
For: FLEXIBLE POLYURETHANE FOAM	)	
AND USE THEREOF	)	

**GENERAL AUTHORIZATION FOR PETITIONS  
FOR EXTENSIONS OF TIME AND PAYMENT OF FEES**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

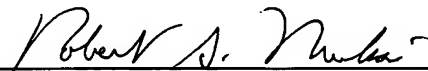
In accordance with 37 C.F.R. § 1.136(a)(3), the U.S. Patent and Trademark Office is hereby provided with a general authorization to treat any concurrent or future reply requiring a petition for an extension of time for its timely submission as containing a request therefor for the appropriate length of time.

The Commissioner is hereby authorized to charge any appropriate fees under 37 C.F.R. § 1.17 that may be required by this paper, and to credit any overpayment, to Deposit Account No. 02-4800. This paper is submitted in duplicate.

Respectfully submitted,

BUCHANAN INGERSOLL PC

Date: April 28, 2006

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